



FROM

2002E 1324E (木) 14:55/第4:43/電話4203676289 P 35

**CERTIFICATE OF OFFICER
OF
SPORTS SHINKO (MILILANI) CO., LTD.**

TSUGIO FUKUDA, the Secretary of SPORTS SHINKO (MILILANI) CO., LTD., a Hawaii corporation (the "Corporation"), hereby certifies as follows:

1. The Action by Written Consent of the Directors of SPORTS SHINKO (MILILANI) CO., LTD., Adopted: January 18, 2002 (the "Resolutions"), attached hereto as **EXHIBIT "A"**, were duly adopted by all of the Directors of the Corporation.
2. The following are the names and specimen signatures of the officers of the Corporation authorized to execute the documentation contemplated by the Resolutions:

<u>Name</u>	<u>Title</u>	<u>Signature</u>
TOSHIO KINOSHITA	President	<u></u>
SATOSHI KINOSHITA	Vice-President	<u></u>

Dated: January 18, 2002.


TSUGIO FUKUDA

EXHIBIT B

A 18969